



Illinois Department of Revenue  
**Schedule 1299-A**  
(for partnerships and S corporations)  
Attach to your Form IL-1065 or IL-1120-ST.

**Tax Subtractions  
and Credits**

\_\_\_\_/\_\_\_\_/\_\_\_\_  
Tax year ending  
IL Attachment No. 9

Write your name as shown on your return.

Write your federal employer identification number (FEIN).

**Step 1: Figure your subtractions**

■ **Enterprise Zone or River Edge Redevelopment Zone Dividend Subtraction**

	A Corporation's name	B Name of zone	C Dividend amount
1 a	_____	_____	a _____
b	_____	_____	b _____
c	_____	_____	c _____
2	Write any distributive share of Enterprise Zone or River Edge Redevelopment Zone Dividend Subtraction from partnerships or S corporations. <b>Attach</b> Schedule(s) K-1-P.		2 _____
3	Add Column C, Lines 1a through 1c, and Line 2. Write your <b>dividend subtraction</b> here and on Form IL-1065, Line 28 or Form IL-1120-ST, Line 25.		3 _____

■ **High Impact Business within a Foreign Trade Zone (or sub-zone) Dividend Subtraction**

4 a	_____	_____	a _____
b	_____	_____	b _____
c	_____	_____	c _____
5	Write any distributive share of High Impact Business Dividend Subtraction from partnerships or S corporations. <b>Attach</b> Schedule(s) K-1-P.		5 _____
6	Add Column C, Lines 4a through 4c, and Line 5. Write your <b>dividend subtraction</b> here and on Form IL-1065, Line 29 or Form IL-1120-ST, Line 27.		6 _____

■ **Contribution Subtraction - Form IL-1120-ST filers only**

	A Name of zone	B Zone organization	C Contribution amount	D Column C x 2
7 a	_____	_____	_____	a _____
b	_____	_____	_____	b _____
c	_____	_____	_____	c _____
8	Write any distributive share of Contribution Subtraction from partnerships or S corporations. <b>Attach</b> Schedule(s) K-1-P.			8 _____
9	Add Column D, Lines 7a through 7c, and Line 8. Write your <b>contribution subtraction</b> here and on Form IL-1120-ST, Line 29.			9 _____

■ **Interest Subtraction - Enterprise Zones or River Edge Redevelopment Zones  
(Form IL-1120-ST financial organizations only)**

	A Borrower	B Property by which loan is secured	C Year of investment credit	D Zone of secured property	E Basis of Property	F Loan Amount	G Total Interest	H Col. E ÷ Col. F (cannot exceed "1") Multiply result by Col. G
10 a	_____	_____	_____	_____	_____	_____	a _____	
b	_____	_____	_____	_____	_____	_____	b _____	
c	_____	_____	_____	_____	_____	_____	c _____	
11	Write any distributive share of Enterprise Zone or River Edge Redevelopment Zone Interest Subtraction from partnerships or S corporations. <b>Attach</b> Schedule(s) K-1-P.							11 _____
12	Add Column H, Lines 10a through 10c and Line 11. Write your <b>interest subtraction</b> here and on Form IL-1120-ST, Line 26.							12 _____



■ **Interest Subtraction - High Impact Business within a Foreign Trade Zone (or sub-zone)**

(Form IL-1120-ST financial organizations only)

- 13 a \_\_\_\_\_ a \_\_\_\_\_  
b \_\_\_\_\_ b \_\_\_\_\_  
c \_\_\_\_\_ c \_\_\_\_\_
- 14 Write any distributive share of High Impact Business Interest Subtraction from partnerships or S corporations. **Attach** Schedule(s) K-1-P. 14 \_\_\_\_\_
- 15 Add Column H, Lines 13a through 13c, and Line 14. Write your **interest subtraction** here and on Form IL-1120-ST, Line 28. 15 \_\_\_\_\_

**Step 2: Figure your credits**

■ **Film Production Services Tax Credit**

- 16 a Write the amount of available credit from the Tax Credit Certificate you received from the Illinois Department of Commerce and Economic Opportunity (DCEO) or the amount that was transferred to you. a \_\_\_\_\_
- b Write the distributive share of Film Production Services Tax Credit from other partnerships or S corporations. **Attach** Schedule(s) K-1-P. b \_\_\_\_\_
- c Add Lines 16a and 16b. Write the total here and write each owner's share on Schedule K-1-P, Line 52a. c \_\_\_\_\_

■ **Enterprise Zone or River Edge Redevelopment Zone Investment Credit**

- | A                                 | B  | C          | D                        | E            | F     | G                    | H                   |
|-----------------------------------|--|------------|--------------------------|--------------|-------|----------------------|---------------------|
| Description of qualified property | Date placed in service in Illinois<br>Month Year | ACRS class | New/Used<br>(see instr.) | Name of Zone | Basis | Rate<br>(see instr.) | Column F x Column G |
- 17 a \_\_\_\_\_ a \_\_\_\_\_  
b \_\_\_\_\_ b \_\_\_\_\_  
c \_\_\_\_\_ c \_\_\_\_\_
- 18 Write any distributive share of Enterprise Zone or River Edge Redevelopment Zone Investment Credit from partnerships and S corporations. **Attach** Schedule(s) K-1-P. 18 \_\_\_\_\_
- 19 Add Column H, Lines 17a through 17c, and Line 18. Write your **Enterprise Zone or River Edge Redevelopment Zone Investment Credit** here and write each owner's share on Schedule K-1-P, Line 52b. 19 \_\_\_\_\_

■ **Tax Credit for Affordable Housing Donations**

- 20 Write the total amount of your donation to eligible sponsors here. \_\_\_\_\_ x .50 = 20 \_\_\_\_\_
- 21 Write any distributive share of **Tax Credit for Affordable Housing Donations** from other partnerships and S corporations and any credit transferred to you by the donor. **Attach** Schedule(s) K-1-P. 21 \_\_\_\_\_
- 22 Add Lines 20 and 21. Write your **Tax Credit for Affordable Housing Donations** here and write each owner's share on Schedule K-1-P, Line 52c. 22 \_\_\_\_\_

■ **Economic Development for a Growing Economy (EDGE) Tax Credit**

- 23 Write the amount of **EDGE** tax credit awarded to you for this tax year under your agreement with DCEO. 23 \_\_\_\_\_
- 24 Write any distributive share of **EDGE** tax credit from other partnerships and S corporations. **Attach** Schedule(s) K-1-P. 24 \_\_\_\_\_
- 25 Add Lines 23 and 24. Write your **Economic Development for a Growing Economy (EDGE) Tax Credit** here and write each owner's share on Schedule K-1-P, Line 52d. 25 \_\_\_\_\_

■ **Research and Development Credit**

- Write the following:**
- |   | A                         | B                    |
|---|---------------------------|----------------------|
|   | Base period avg. expenses | This year's expenses |
| 26 Illinois wages for qualified services. See instructions.   | 26 _____                  | _____                |
| 27 Illinois cost of supplies  | 27 _____                  | _____                |
| 28 Illinois rental or lease costs of computers  | 28 _____                  | _____                |
| 29 65% (.65) of Illinois contract expenses  | 29 _____                  | _____                |
| <b>Figure your credit:</b>  |                           |                      |
| 30 <b>Total Illinois qualifying expenses.</b> Add Lines 26 through 29 of each column.   | 30 _____                  | _____                |
| 31 Subtract Column A, Line 30, from Column B, Line 30. If negative, write zero.   |                           | 31 _____             |
| 32 Multiply Line 31 by 6.5% (.065).   |                           | 32 _____             |
| 33 Write any distributive share of research and development credit from other partnerships and S corporations. <b>Attach</b> Schedule(s) K-1-P. |                           | 33 _____             |
| 34 Add Lines 32 and 33. Write your <b>Research and Development Credit</b> here and write each owner's share on Schedule K-1-P, Line 52e.        |                           | 34 _____             |



## ■ Ex-Felons Jobs Credit

	A Name	B SSN	C Date hired	D Qualifying wages	E Col. D x 5% (.05)	F Max credit amount	G Prior credit	H Col. F minus Col. G	I Write the lesser of Column E or H
35 a	_____	_____	/	_____	_____	\$600	_____	_____	a _____
b	_____	_____	/	_____	_____	\$600	_____	_____	b _____
c	_____	_____	/	_____	_____	\$600	_____	_____	c _____
36	Write any distributive share of Ex-Felons Jobs Credit from partnerships and S corporations. <b>Attach</b> Schedule(s) K-1-P.								36 _____
37	Add Lines 35a through 35c and Line 36. Write your <b>Ex-Felons Jobs Credit</b> here and write each owner's share on Schedule K-1-P, Line 52f.								37 _____

## ■ Veterans Jobs Credit

	A Name	B SSN	C Qualifying wages	D Column C x 10% (.10)	E Max credit amount	F Write the lesser of Column D or E
38 a	_____	_____	_____	_____	\$1200	a _____
b	_____	_____	_____	_____	\$1200	b _____
c	_____	_____	_____	_____	\$1200	c _____
39	Write any distributive share of Veterans Jobs Credit from partnerships and S corporations. <b>Attach</b> Schedule(s) K-1-P.					39 _____
40	Add Lines 38a through 38c and Line 39. Write your <b>Veterans Jobs Credit</b> here, and write each owner's share on Schedule K-1-P, Line 52g.					40 _____

## ■ Student-Assistance Contribution Credit

	A Name	B SSN	C Qualifying contribution amount	D Column C x 25% (.25)	E Max credit amount	F Write the lesser of Column D or E
41 a	_____	_____	_____	_____	\$500	a _____
b	_____	_____	_____	_____	\$500	b _____
c	_____	_____	_____	_____	\$500	c _____
42	Write any distributive share of <b>Student-Assistance Contribution Credit</b> from partnerships and S corporations. <b>Attach</b> Schedule(s) K-1-P.					42 _____
43	Add Lines 41a through 41c and Line 42. Write your <b>Student-Assistance Contribution Credit</b> here and write each owner's share on Schedule K-1-P, Line 52h.					43 _____

## ■ Angel Investment Credit (Fiscal-year filers only)

44	Write the amount of available credit from the Tax Credit Certificate you received from the DCEO. See instructions.					44 _____
45	Write any distributive share of Angel Investment Credit from partnerships and S corporations. <b>Attach</b> Schedule(s) K-1-P.					45 _____
46	Add Lines 44 and 45. Write your <b>Angel Investment Credit</b> here and write each owner's share on Schedule K-1-P, Line 52i.					46 _____

## ■ New Markets Credit

47	Write the amount of available credit from the Tax Credit Certificate you received from the DCEO. See instructions.					47 _____
48	Write any distributive share of New Markets Credit from partnerships and S corporations. <b>Attach</b> Schedule(s) K-1-P.					48 _____
49	Add Lines 47 and 48. Write your <b>New Markets Credit</b> here and write each owner's share on Schedule K-1-P, Line 52j.					49 _____

## ■ Historic Preservation Credit

50	Write the amount of available credit from the Tax Credit Certificate you received from the DCEO or the amount transferred to you. See instructions.					50 _____
51	Write any distributive share of Historic Preservation Credit from partnerships and S corporations. <b>Attach</b> Schedule(s) K-1-P.					51 _____
52	Add Lines 50 and 51. Write your <b>Historic Preservation Credit</b> here and on each owner's share on Schedule K-1-P, Line 52k.					52 _____



